

# **Reappraisal Plan 2015 and 2016**

**Armstrong County Appraisal District  
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**TABLE OF CONTENTS**

Introduction	3
Scope of Responsibility	3
Tax Code Requirement	4
Sec 6.05 Appraisal Office	4
Sec 25.18 Periodic Reappraisals	5
Revaluation Decision	8
Appraisal Responsibilities	8
Appraisal Resources	8
Personnel	8
Data	8
Appraisal Frequency and Method Summary	9
Residential Property	9
Commercial Property	9
Farm and Ranchland	9
Business Personal Property	9
Minerals	10
Utilities and Pipelines	10
Data Collection/Validation	10
Sec 25.02 Form and Content	10
Sources of Data	11
Data Collection Procedures	12
Performance Test	12
Ratio Studies	13
Appraisal Uniformity	13
Analysis of Available Resources	14
Personnel Resources	14
Financial Resources	14
Information Technology Resources	14
Data Resources	15
Planning and Organization	16
Tax Calendar 2013	16
Target Completion Dates 2013	17
Tax Calendar 2014	18
Target Completion Dates 2014	19

## INTRODUCTION

### SCOPE OF RESPONSIBILITY

The Armstrong County Appraisal District has prepared this reappraisal plan and appraisal report to provide our Board of Directors, citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then, several sections describing the appraisal effort by the appraisal district.

The Armstrong County Appraisal District (Armstrong CAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member Board of Directors, appointed by the taxing units within the boundaries of Armstrong County, constitutes the district's governing body. The Board of Directors contracts with Armstrong County for the county tax office to serve as the appraisal district. As such, and in accordance with Tax Code Section 6.05(c), the county tax assessor collector serves as the chief appraiser. The chief appraiser is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for five jurisdictions or taxing units in the district. Each taxing unit – Armstrong County, Claude Independent School District, City of Claude, Panhandle Groundwater Conservation District #3 and High Plains Underground Water Conservation District #1- sets its own tax rate to generate revenue to pay for such things as public schools, road and street maintenance, courts, water and sewer systems, law enforcement and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1<sup>st</sup>. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;

- both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1<sup>st</sup> of the year proceeding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1<sup>st</sup>.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The district's current policy is to conduct a general reappraisal of taxable property every year. Appraised values are reviewed annually and are subject to change. Real property is physically inspected once every three years. Business personal properties, minerals and utility properties are appraised every year.

The appraised value of real estate is calculated using specific information about each property. Using a computer-assisted mass appraisal program from a contracted software appraisal vendor, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent cost and market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

**TAX CODE REQUIREMENT**

**Sec. 6.05. Appraisal Office.**

(a) Except as authorized by Subsection (b) of this section, each appraisal district shall establish an appraisal office. The appraisal office must be located in the county for which the district is established. An appraisal district may establish branch appraisal offices outside the county for which the district is established.

(b) The board of directors of an appraisal district may contract with an appraisal office in another district or with a taxing unit in the district to perform the duties of the appraisal office for the district. The board has contracted with Armstrong County for the county tax office to perform the duties of the appraisal district.

(c) The county tax assessor collector serves as the chief appraiser. The chief appraiser is the chief administrator of the appraisal office.

(d) The chief appraiser is entitled to compensation as provided by the budget adopted by the board of directors. He may employ and compensate professional, clerical, and other personnel as provided by the budget.

(e) The chief appraiser may delegate authority to his employees.

(f) The chief appraiser may not employ any individual related to a member of the board of directors within the second degree by affinity or within the third degree by consanguinity, as determined under Chapter 573, Government Code. A person commits an offense if the person intentionally or knowingly violates this subsection. An offense under this subsection is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000.

(g) The chief appraiser is an officer of the appraisal district for purposes of the nepotism law, Chapter 573, Government Code. An appraisal district may not employ or contract with an individual or the spouse of an individual who is related to the chief appraiser within the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code.

(h) The board of directors of an appraisal district by resolution may prescribe that specified actions of the chief appraiser relating to the finances or administration of the appraisal district are subject to the approval of the board.

(i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

#### **Sec. 25.18. Periodic Reappraisals.**

(a) Each appraisal office shall implement a plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).

(b) The plan shall provide for the following reappraisal activities all real and personal property in the district at least once every three years:

(1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;

***Armstrong CAD physically inspects all real property at least once every three years and annually appraises business personal, mineral and utility properties. Only in cases where physical access is denied or impossible, will the CAD resort to the other means of property identification mentioned above.***

(2) identifying and updating relevant characteristics of each property in the appraisal records;

***Identifying and updating relevant property characteristics occurs by physical inspection, building permit information provided by the City of Claude and by property owner interviews. Changes in age, condition, quality, size, remodels, demolitions and other property specific attributes contribute to relevant property characteristics. Relevant property characteristics are maintained on the property record card and within the CAMA system for each property account.***

(3) defining market areas in the district;

***Market areas are defined and determined by market activity (sales). Historically, Armstrong CAD has not experienced sufficient market activity (sales) to identify significant market differences based on location or property type. Sales are collected by mailing sales confirmation/verification letters to recent buyers, from realtors, fee/land appraisers and neighboring CADs. The CAD has one school district (Claude ISD) and one incorporated city (City of Claude). For purposes of statistical analysis and appraisal schedule maintenance, Armstrong CAD conducts ratio studies for property categories within the City of Claude and within Claude ISD.***

(4) identifying property characteristics that affect property value in each market area, including:

(A) the location and market area of property;

(B) physical attributes of property, such as size, age, and condition;

(C) legal and economic attributes; and

(D) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;

***When Armstrong CAD has sufficient market data (sales) it uses techniques of the Market Approach to Value to adjust comparable sales to determine what differences in property characteristics, if any, are affecting market value. Comparable sales analysis will identify and adjust differences in location, physical attributes, legal and economic attributes, easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances and legal restrictions.***

(5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;

***Armstrong CAD utilizes an appraisal model (CAMA) developed by its software vendor that values individual property characteristics based on their contributory value to the total property value. Contributory value for each property segment (characteristic) is determined by sales analysis and local building costs. The model accesses appraisal cost schedules for each segment developed and maintained by Armstrong CAD and calculates a total market value for each property.***

(6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and

***Armstrong CAD uses conclusions reflected in appraisal model results to construct and maintain property classification guides identifying minimum property characteristics typical for each property class.***

(7) reviewing the appraisal results to determine value.

***Armstrong CAD tests the results of its appraisal model values (appraisals) against market data (sales) to determine the accuracy and level of appraisal, as well as to monitor the integrity of the appraisal model (CAMA). Ratio study results are used to maintain and update appraisal schedules to achieve market value appraisals.***

## **REVALUATION DECISION**

According to the Texas Property Tax Code Section 25.18, the plan shall provide for the following reappraisal activities all real and personal property in the district at least once every three years. Armstrong CAD is located in the central Texas Panhandle on the eastern edge of the Texas High Plains. Armstrong County has not experienced significant increases in the market value of properties since the mid 1990's. Commercial growth has declined and residential values have remained stable. To maintain a high level of appraisal accuracy within the district, 2014 and 2015 will be reappraisal years.

### **Geographic Inspection Schedule:**

2015: All new improvements, new construction additions both rural and urban  
Market and Ag value for all farm and ranch land in Armstrong County

2016: All residential and commercial properties in Claude, Washburn and Goodnight

2017: All rural improvements in Armstrong County

## **APPRAISAL RESPONSIBILITIES**

The chief appraiser is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires a comprehensive physical description of personal property, and land and building characteristics. This appraisal activity is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal property types located within the boundaries of Armstrong County Appraisal District. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. The goal is to periodically field inspect residential, commercial, and personal properties in the district once every three years. The appraisal opinion of value for all property located in the district is reviewed and evaluated each year.

## **APPRAISAL RESOURCES**

### **Personnel**

The chief appraiser is the district's only appraiser and is registered with the Texas Department of Licensing and Regulation (TDLR). The chief appraiser is working towards the Registered Professional Appraiser (RPA) designation. The district also employs a deputy clerk to assist with tax collections, customer service and general office duties.

### **Data**

The data used by the chief appraiser includes the existing property characteristic information contained in the CAD's CAMA (computer assisted mass appraisal system)

provided by a contract software vendor. The data is printed on a property record card (PRD), or personal property data sheets. Other data used includes maps, sales data, fire and damage reports, building permits, photos and actual cost and market information. The district gathers information from buyers participating in the real estate market, local realtors, fee/land the chief appraiser, property owners, builders and neighboring CADs.

## **APPRAISAL FREQUENCY AND METHOD SUMMARY**

### **Residential Property**

Residential property is physically examined every three years with the chief appraiser inspecting each home, noting condition of the improvement and looking for changes that might have occurred to the property since the last on-site check. Date of last appraisal is noted on the field card and within the CAMA. Exterior pictures are taken of homes upon inspection. Residential properties are statistically analyzed annually to ensure that sales that have occurred during the past 12 months are within an acceptable range of appraised value (within +/- 5 percent of market value). If the sales do not indicate that range, adjustments are made to the residential cost schedules a process outlined in detail in the Performance Test section of this report.

### **Commercial Property**

Commercial and industrial real estate is observed every three years to verify class and condition. Real estate accounts are analyzed against sales of similar properties in Armstrong CAD as well as similar communities in the Panhandle area of Texas that have similar economies. Armstrong CAD lacks income producing properties such as hotels, motels, apartments and shopping centers, therefore, the income approach to value is seldom used.

### **Farm and Ranchland**

Farm and Ranchland property is physically examined every three years with the chief appraiser or Pritchard and Abott inspecting each property, noting condition of any improvements, land characteristics, agricultural use, and looking for changes that might have occurred to the property since the last on-site check. The date of the appraisal is noted on the field card and within the CAMA. Exterior pictures are taken of improvements upon inspection. Farm and ranchland properties are statistically analyzed annually to ensure that sales that have occurred during the past 12 months are within an acceptable range of appraised value (within +/- 5 percent of market value). If the sales do not indicate that range, adjustments are made to the farm and ranchland cost schedules.

### **Business Personal Property**

Business personal property is appraised annually. Every business is required by state law to file a rendition of their property used to produce income. Similar businesses to a subject are analyzed annually to determine consistency of appraisal per square foot. Businesses are categorized using SIC codes. Rendition laws provide additional information on which to base values of all BPP accounts.

### **Minerals**

Armstrong CAD currently does not report any mineral value in the county.

### **Utilities and Pipelines**

Utilities and pipelines are appraised annually by the chief appraiser using certified renditions filed by utility and pipeline companies with Armstrong CAD.

## **DATA COLLECTION/VALIDATION**

Data collection of real property involves maintaining data characteristics of the property in Armstrong CAD's CAMA system. The information contained in CAMA includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition. The chief appraiser uses a property classification system that establishes uniform procedures for the correct listing of real property. All properties are coded according to a classification system. The approaches to value are structured and calibrated based on this coding system and property description and characteristics. The chief appraiser uses property classification references as a guide in the field inspection of properties. Data collection for personal property involves maintaining information on software designed to record and appraise business personal property. The type of information contained in the BPP file includes personal property such as business inventory, furniture and fixtures, machinery and equipment, with details such as cost and location. The chief appraiser conducting on-site inspections uses a personal property classification system as a guide to correctly list all personal property that is taxable. The listing procedure utilized by the chief appraiser is available in the district office. The chief appraiser periodically updates all the classification systems.

Section 25.02 (a) of the Property tax Code defines the information that must be maintained in the appraisal records.

### **SEC. 25.02. FORM AND CONTENT**

- (a) The appraisal records shall be in the form prescribed by the comptroller and shall include:

- (1) the name and address of the owner or, if the name or address is unknown, a statement that it is unknown;
- (2) real property;
- (3) separately taxable estates or interests in real property, including taxable possessory interests in exempt real property;
- (4) personal property;
- (5) the appraised value of land and, if the land is appraised as provided by Subchapter C, D, E, or H, Chapter 23, the market value of the land;
- (6) the appraised value of improvements to land;
- (7) the appraised value of a separately taxable estate or interest in land;
- (8) the appraised value of personal property;
- (9) the kind of any partial exemption the owner is entitled to receive, whether the exemption applies to appraised or assessed value, and, in the case of an exemption authorized by Section 11.23, the amount of the exemption;
- (10) the tax year to which the appraisal applies; and
- (11) an identification of each taxing unit in which the property is taxable.

This and relevant additional information is maintained through the district's CAMA computer appraisal system.

## **SOURCES OF DATA**

The sources of data collection are through property inspection, new construction field effort, data review/reappraisal field effort, data mailer questionnaires, hearings, sales validation field effort, commercial sales verification and field effort, newspapers and publications, and property owner correspondence by mail. A principal source of data comes from building permits received from the City of Claude that requires property owners to take out a building permit. Paper permits are received and matched manually with the property's tax account number for data entry. Area and regional real estate brokers and fee/land appraisers are also sources of market and property information. Data surveys of property owners requesting market information and property description information is also valuable data. Soil surveys and agricultural surveys of farming and ranching property owners and industry professionals are helpful for productivity value calibration. Improvement cost information is gathered from local building contractors .

Driving the county is generally a good source for data collection. The chief appraiser drives the entire county to review the accuracy of the CAD's data and identify new properties and properties that require an immediate reappraisal. This effort also helps in finding new utility and industrial properties. Utility easements filed with the county clerk are also reviewed. The sales validation effort in real property pertains to the collection of market data for properties that have sold. In residential, the sales validation effort involves on-site inspection by chief appraiser to verify the accuracy of the property characteristics and confirmation of the sales price. Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides reliable data to allow correction of records without having to send an appraiser on-site. Accuracy and validity in property descriptions and characteristics data is the highest goal and is stressed throughout the appraisal process from year to year. Appraisal opinion quality and validity relies on data accuracy as its foundation.

### **DATA COLLECTION PROCEDURES**

The chief appraiser conducts field inspections annually countywide. The quality and accuracy of the data collected is extremely important in estimating market values of taxable property. While work performance standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of the chief appraiser. A quality control process exists through a thorough review of all field work and data entry by the chief appraiser. The CAD's CAMA has a series of edit checks that will identify large increases and decreases in values from the previous year's appraisal. The chief appraiser reviews the edits to determine if erroneous data has been entered into the CAMA or if data entry errors were made.

### **PERFORMANCE TEST**

The Chief Appraiser is responsible for conducting ratio studies and comparative analysis. Ratio studies are conducted on property located within certain neighborhoods or districts by appraisal staff. The sale ratio and comparative analysis of sale property to appraised property forms the basis for determining the level of appraisal and market influences and factors for the neighborhood. This information is the basis for updating property valuation for the entire area of property to be evaluated. Chief appraiser, in many cases, may conduct field inspections to insure the accuracy of the property descriptions at the time of sale for this study. This inspection is to insure that the ratios produced are accurate for the property sold and that appraised values utilized in the study are based on accurate property data characteristics observed at the time of sale. Also, property inspections are performed to discover if property characteristics had changed as of the sale date or subsequent to the sale date. Sale ratios should be based on the value of the property as of the date of sale not after a subsequent or substantial change was made to the property after the negotiation and agreement in

price was concluded. Properly performed ratio studies are a good reflection of the level of appraisal for the district.

## **RATIO STUDIES**

Ratio studies are conducted by the Chief Appraiser to determine the accuracy of appraisals to market value. A ratio study compares the appraised value to market value. Typically, samples of properties are compared to sales of comparable property. In some instances independent appraisals are compared to the district's appraised values of like property. To compute this ratio the following formula is utilized.

$$\text{Appraised Value} / \text{Market Value} = \text{Ratio}$$

The district is required to appraise properties at 100% of market value. Armstrong CAD's ratio study model computes measures of central tendency and variability.

## **APPRAISAL UNIFORMITY**

Appraisal accuracy is used to gauge ratio study performance. According to the International Association of Assessing Officers (IAAO), the Coefficient of Dispersion (COD) is the most used measure of uniformity in ratio studies. The COD is based on the average absolute deviation, but expresses it as a percentage. Low COD's tend to be associated with good appraisal uniformity. The IAAO has set standards for COD's based on the type of property in the ratio study. The formula for computing the COD is as follows:

$$(\text{Average Absolute Deviation}) / (\text{Median assessment} / \text{sale price}) \times 100 = \text{COD}$$

$$(\text{AAD} / \text{Median A/S}) 100 = \text{COD}$$

The IAAO standards are as follows;

<b><u>Type of Property</u></b>	<b><u>COD</u></b>
Single-family residential	
Newer, more homogenous areas	10.0 or less
Older, more heterogeneous areas	15.0 or less
Rural, residential and seasonal	20.0 or less
Income-producing properties	
Larger, urban jurisdictions	15.0 or less
Smaller, rural jurisdictions	20.0 or less
Vacant land	20.0 or less

## **ANALYSIS OF AVAILABLE RESOURCES**

### **PERSONNEL RESOURCES**

Armstrong CAD has two fulltime staff members. The chief appraiser is responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. Administrative functions are to plan, organize, direct and control the business support functions related to budget, finance, records management, purchasing, fixed assets, and facilities. The chief appraiser is the CAD's only appraiser and is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, farm and ranch, business personal, utilities, and industrial. The chief appraiser is subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation (TDLR). Support functions including records maintenance, information and assistance to property owners, hearings and tax collections are provided by the deputy clerk personnel in support services.

According to the IAAO (International Association of Assessing Officers) *Guide to Assessment Administration Standard*, small taxing units run from 1,500 to 1,700 parcels per staff member and large taxing units run from 3,000 to 3,500 parcels per staff member with an average of 2,500. Armstrong CAD currently has 5,064 parcels and two staff members. This equates to 2,532 parcels per staff member. Utilizing the IAAO average standard, the district should have a minimum of three employees. The District is currently restricted on hiring additional employees due to financial restraints. The budgeted funds for the district restrict the hiring of additional personnel.

### **FINANCIAL RESOURCES**

According to Section 6.06 of the Texas Property Tax Code, the district must annually prepare and adopt a Budget. This budget must then be submitted and approved by the voting taxing units within the district. The 2014 budget for Armstrong CAD is \$168,880 or \$33.35 per parcel. The 2015 budget was adopted by the board of directors on September 10, 2014 in the amount of \$207,174 or \$40.91 per parcel.

### **INFORMATION TECHNOLOGY RESOURCES**

The district utilizes a CAMA (Computer Assisted Mass Appraisal) system, to maintain all of the real and personal properties. The CAMA maintains an individual property account with all information require by the Tax Code, such as; owner name, legal description,

physical, legal and economic attributes. This system also allows the district to produce ratio studies and appraisal uniformity tests on demand.

The district uses hard copy (paper) property maps for locating property in the county. The district has contracted with Pritchard and Abbott for GIS mapping.

## **DATA RESOURCES**

The district utilizes several data resources to obtain information for appraisal of property. Local building professionals provide the district with local construction costs. Building permits are obtained from the City of Claude and used for the discovery of new property and remodels. InfoNation is used for valuing taxable vehicles. The chief regularly drives the county as part of the discovery process. Taxpayers are also a great source of information for sales and costs.

Ownership information is obtained from deed records from the county clerks of Armstrong County. The internet is also becoming a valuable tool in providing sales and cost information.

## 2013 Calendar of Key Events and Completion Dates

### 2014

- Oct 1** Mail Tax Statements (Sec 31.01)  
Appraiser begins inspection of all new improvements, new construction, additions both  
Both rural and urban  
Completion date December 1  
Notify each entity of actual allocation for 2014 budget  
Mail depository bids – even years
- Oct 3** Begin short form reports  
Print tax rolls for each taxing unit
- Oct 7** Deliver tax rolls to each taxing unit
- Oct 15** Pritchard and Abbott Ag meeting
- Oct 16** Review all forms and renditions for changes
- Nov 20** BOD meeting or at the call of the BOD
- Dec 3** Tax Sale if needed
- Dec 16** Plan sales ratio studies in all areas of the CAD  
Begin gathering sales data from all available sources
- Dec 31** Taxing unit 1<sup>st</sup> quarterly payment due (Sec 6.06)

### 2015

- Jan 1** Date which determines 2015 taxable value and exemption status ( Sec 23.01)  
Tax lien attaches to all properties(Sec 32.01)  
Rendition period begins thru April 15  
Deed records are worked weekly throughout the year  
Homestead applications, special use valuation applications, exemption applications,  
And other forms are mailed as needed
- Jan 2** E-mail publications packet to newspaper after review  
Publish Penalty and interest press release  
Publish Available Exemptions  
Mail 2015 rendition forms  
Appraiser works rendition/personal property as received  
Appraiser works on new property

- Jan 7** Appraiser continues inspection of new property
- Jan 16** BOD meeting or at the call of the BOD
- Feb 3** Begin review of Comptrollers' Property Value Study
- Mar 4** Study CAD values and sales information  
Identify necessary schedule adjustments  
Publish Productivity Appraisal information  
Publish Rendition information
- Mar 11** Property value study appeal deadline  
Publish Notices of Value to be mailed
- Apr 1** Last day or as soon thereafter as practicable to send notices of appraised value on  
Single family residential homesteads  
Process and send by mail ARB procedures to protesters  
Respond to property owners' inquiries, protests, and questions from mailings  
Request P&A to update over 65 tax ceilings  
Continue running sales ratio reports  
Test Schedules  
Complete data entry of all reappraisal and maintenance changes  
Finalize all field work and data collection activities  
Publish elderly Homeowners may defer Property Taxes
- Apr 15** Deadline for property owners to file renditions unless a written request was filed for  
An extension
- April** ARB training in Amarillo
- Apr 30** Deadline for exemptions, ag-use, rendition extensions, etc  
Add rendition penalty to all accounts without renditions or an extension request  
Deliver an estimate of total taxable value to the taxing units
- May 1** Prepare to mail notices of value to all remaining property owners( sec 25.19)  
Completion May 15  
Publish notice of protests procedures  
Generate various for proofing  
Deadline for homestead exemptions  
Review and verify accounts appraised by P&A  
Review unrendered business personal business accounts with penalty

- May 15**      **BOD meeting or at call of BOD**  
**Deadline for rendition extensions granted on utility**  
**Prepare appraisal records for ARB(Sec 25.1, 25.22)**  
**Deadline for mailing all notices of appraised value( sec 25.19**  
**Completion date May 15<sup>th</sup>**  
**Process and send by mail ARB procedures for protesting**  
**Respond to property owners' inquiries, protest, and questions from notice**  
**Mailings**  
**Begin preparing Mass Appraisal Report- Completion date June 1<sup>st</sup>**
- June 1**      **Mail 3<sup>rd</sup> statement to owners with notification of penalty**  
**Deliver estimate of total taxable value to each school district**
- June 12**      **Deliver 2014 proposed budget to the BOD and taxing units (sec 6.06)**
- June**          **Protest deadline for residential appraisal notices or 30 days after a notice was**  
**Delivered whichever is later**  
**Meet with auditors**
- June 25**      **Deadline for filing mobile home tax liens**  
**Taxing units 3<sup>rd</sup> quarter payment due**
- July 1**        **12% penalty added to unpaid 2012 tax statements (Sec 33.01)**
- July 6**        **ARB protest hearings**  
**ARB approves appraisal records, if protested value is 5% or less of the total market**  
**Value (sec 41.12)**  
**Enter all changes as ordered by the ARB and notify other CAD's if the ordered**  
**Change falls in to the overlapping area**  
**Attorneys first mailing of delinquent letters**
- July 13**      **ARB protest hearing if needed**  
**P&A certification deadline July 15**
- July 15**      **Certify appraisal rolls to taxing units deadline July 25**
- July 17**      **BOD meeting or at call of BOD**
- July 20**      **Print assessment rolls for each taxing unit**
- July 31**      **Submit appraisal roll and estimated collection rate to governing bodies**
- Aug 3**        **Begin preparing the effective tax rate calculations for the taxing units**

- Aug 11      Deadline Aug 8 (except for schools)  
Mail depository bids (even number years)
- Aug 17      PTAD final PVS findings submitted to Education Commissioner
- Aug 26      Submit notice of public hearing to adopt proposed budget to newspaper for  
For publication on the 30<sup>th</sup>  
Submit notice of public hearing to adopt proposed budget to taxing units
- Sept 1      Deadline for taxing units to adopt tax rates
- Sept 3      Attorneys 2<sup>nd</sup> mailing of delinquent letters
- Sept 11     Adopt Budget – Deadline Sept 15  
Adopt Reappraisal Plan ( even number years)
- Sept 30     Taxing units 4<sup>th</sup> quarter payments due (Sec 6.06)

#### 2016 Reappraisal Schedule

The same timetable and duties apply in each year, but dates may vary. The chief Appraiser and CAD staff shall continue to complete the same duties and reappraisal steps as outlined for 2015 Including all residential and commercial properties in Claude, Washburn and Goodnight